

**541.01 APPLICATION TO STATE AND OTHER STATES; EXCEPTIONS.**

Actions can only be commenced within the periods prescribed in this chapter, after the cause of action accrues, except where a different limitation is prescribed by the Uniform Commercial Code or, in special cases, by other statute; provided that a cause of action for sales or use taxes imposed by any other state shall be deemed to have accrued at the time such tax first becomes due and payable.

Such limitation shall apply to actions by or in behalf of the state and the several political subdivisions thereof; provided that no occupant of a public way, levee, square, or other ground dedicated or appropriated to public use shall acquire, by reason of occupancy, any title thereto.

No occupant of the land of a public or private cemetery shall acquire any title to the cemetery land by reason of the occupancy.

**History:** (9185, 9186) *RL s 4071, 4072; 1963 c 749 s 1; 1965 c 812 s 19; 1981 c 26 s 3; 1986 c 444*